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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

APPLICANT: Youhei TOYOSHIMA
SERIAL NO.: 10/783,666 GROUP ART UNIT: 2837
FILED: February 20, 2004 EXAMINER: Jeremy Austin Luks

FOR: Muffler

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this document and all documents referred to as enclosed are being sent to the United States Patent Office at Fax No. 273 2400 on March 26, 2007.

Melody T. Wilson
Melody T. Wilson
DATE: March 26, 2007
Attorney Docket No.: 44471/297709

AMENDMENT AND RESPONSE

Sir:

This Amendment and Response is being submitted in reply to the final Office Action dated December 26, 2006. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.

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